

**Exhibit 2**

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS			
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Basis For Objection	Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)
Department of the Treasury - Internal Revenue Service HQS430 Insolvency Group 4 55 So Market St, M/S San Jose, CA 95113	3538	PG&E Corporation	\$0.00 (S) \$0.00 (A) \$9,212,840.73 (P)	Amended & Superseded Claims	Department of Treasury - Internal Revenue Service P.O. Box 7317 Philadelphia, PA 19101-7317	106512	PG&E Corporation	\$0.00 (S) \$0.00 (A) \$526,960.35 (P)
			\$14,718.21 (U)					\$0.00 (U)
			\$9,227,558.94 (T)					\$526,960.35 (T)

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".